

FEBRUARY 12, 1997

MICHAEL D KUNZ, Secretary
PO BOX 187
PRESTON ID 83263

WATER DISTRICT #13-N
STREAM: MINK CREEK

Dear Mr. Kunz:

Enclosed herewith is a copy of the Watermaster's Annual Report for the past season and the Proposed Budget.

The same has been prepared by the watermaster and approved by this Department in conformity with Sections 42-610, 42-614 and 42-615, Idaho Code.

Also enclosed are the adopted budget forms, Petition for Watermaster Services, Oath of Office and necessary documents for your annual meeting.

During the 1993 legislative session, the legislature enacted a new law which amends Section 42-619(9), Idaho Code and removes the independent financial audit requirement for most state water districts. The new law, referenced by Section 67-450B, Idaho Code (copy enclosed) identifies minimum audit requirements for all local government entities. Under the new statute, the governing body of any local government entity (i.e.; water district) whose annual budget does not exceed fifty thousand dollars (\$50,000) has no minimum audit requirements under this section. This means that any district which handles its own money and whose budget is fifty thousand dollars (\$50,000) or less does not have to have an independent public account firm conduct a financial audit every few years as previously required by Section 42-619(9).

Please note that only the statutory requirement regarding the independent financial audit has been changed. Districts handling their own fund (i.e.; districts who collect and/or disburse their own funds) must still submit their own statement of the water district's financial affairs at the end of each fiscal year. As recommended in the Department's February 16, 1993 letter and the 1993 Watermaster Handbook, a copy of the financial statement may be submitted either with the annual water masters report or with the

minutes of the annual meeting for the ensuing year. An example of an annual financial statement may be found in Appendix C of the 1993 Watermaster Handbook.

The purpose of this letter is to remind all water districts that workers compensation insurance is required for all water district employees. This requirement applies to all water districts in Idaho, regardless of annual budget. Insurance should be applicable at least to all paid water district staff, including the watermaster as well as watermaster assistants, advisory committee, secretary and treasurer. The costs associated with workers compensation insurance is paid directly by the water district and should be considered an expense of the district. For information about obtaining insurance and insurance costs etc., please contact the Idaho State Insurance Fund. The State Insurance Fund has offices in Boise, Couer d'Alene, Idaho Falls, Pocatello and Twin Falls.

Water districts are also reminded that all paid water district staff may be subject to state and federal withholding taxes. These tax requirements will vary depending on salaries and total income of each watermaster or employee. In many water districts, particularly smaller districts with part-time staff, payment of these withholding taxes may be the responsibility of the watermaster or each employee. Districts may wish to contact the State Tax Commission or the Internal Revenue Service for information about state and federal withholding taxes.

Sincerely,

Harold W Jones
Water Rights Supervisor

HWJ:sc

Enclosures

(This report must be made in Triplicate and forwarded to the Department of Water Resources
Boise, Idaho, for Approval.)

WATERMASTER'S REPORT

From May 1, 1996, 19____ To Oct 1, 1996, 19____

Water District No. 13N

Name of Watermaster Bob L Erickson

P. O. Address 5398 E Hwy 36 Preston, Id 83263

AFFIDAVIT OF WATERMASTER

RECEIVED

NOV 20 1996

Department of Water Resources
Eastern Region

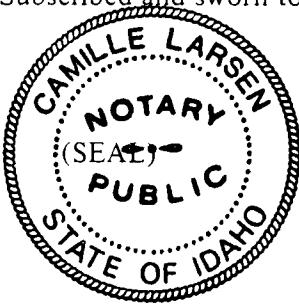
STATE OF IDAHO, }
COUNTY OF Franklin } ss.
Bob L Erickson

_____, being first duly sworn, deposes and says
that he is (Deputy) Watermaster on Mink Creek in District 13N, having been
lawfully appointed by the Director, Department of Water Resources R. Keith Higginson
and that the volumes of water, as stated in this report, prorated by him to the several users, are correct;
that the sum of \$ 2100.⁰⁰ is justly due as stated.

Bob L Erickson

(Deputy) Watermaster District No. _____

Subscribed and sworn to before me, this 19th day of November, 1996



Camille Larsen
Notary Public.

My Commission expires 06-08-01

Boise, Idaho, _____, 19____

I HEREBY CERTIFY, That _____

was lawfully appointed by me (Deputy) Watermaster of District No. _____, and that his bill
for services rendered prorated to the several users, as herein sworn to, is, to the best of my knowledge
and belief, correct.

Director, Department of Water Resources

By

R. Keith Higginson

Watermaster's Report

From _____, 19 _____

To _____, 19 _____

- OF -

_____ County, Idaho,

Dated _____, 19 _____

STATE OF IDAHO, }
COUNTY OF _____ } ss.

I hereby certify that this instrument was
filed for record at the request of _____
this _____ day of _____,

A.D. 19 _____.

Ex-Officio Recorder.

By _____
Deputy.

Clerk.

Chairman of Board.

ATTEST:

We, the Board of County Commissioners of _____ County,
State of Idaho, have examined and approved the bill of \$ _____, payable to
_____, Watermaster for District No. _____, for
services rendered during 19 _____, and have ordered a warrant drawn in favor of said Watermaster,
payable out of the funds of said Water District on deposit with the County Treasurer.

STATE OF IDAHO,
COUNTY OF _____ }
ss.

1996 WATERMASTER'S REPORT

From: April 20 To: September 30

Water District Number: 13-N Stream: Mink Creek Tributary to: Bear River

Watermaster: Bob L. Erickson
Address: 5598 East Highway 36
Preston, Idaho 83263
(208) 852-

CORRECTED

COPY

--
Affidavit of Watermaster

STATE OF IDAHO)
) ss.
COUNTY OF Franklin)

Bob L. Erickson, being first duly sworn, deposes and says that he is Watermaster of Water District No. 13-N, having been lawfully appointed by: Karl Dreher, Director, Idaho Department of Water Resources, that the volumes of water, as stated in this report and prorated by him to the water right holders of the district are correct.

(Deputy) Watermaster, Water District No.13-N

Subscribed and sworn before me, this _____ day of _____, 19____

Notary Public

Seal

My Commission expires _____

--
I HEREBY CERTIFY that Bob L. Erickson was lawfully appointed by me as Watermaster of Water Dist. 13-N, and that the information contained in this report, as herein sworn to, is, to the best of my knowledge and belief, correct.



For Director, Idaho Department of Water Resources

FEBRUARY 12, 1997

FRANKLIN COUNTY TREASURER/AUDITOR
39 W ONEIDA
PRESTON ID 83263

RE: WATER DISTRICT NO: 13-N
WATERMASTER: BOB ERICKSON

Dear Gentlemen:

Transmitted herewith is the Watermaster's Report and claim for services along with the Proposed Budget for 1997 for the above mentioned Water District. *(in 1997 file)*

The various items in this report have been checked and have been found to be proper charges against the water users therein named. Section 42-612, 42-613 and 42-614 of the Idaho Code provides the procedure under which this claim shall be paid from the funds of the above named district.

If you have any questions, please contact us at once.

Sincerely,

HAROLD W JONES
Water Rights Supervisor

Enclosure

HWJ:sc